

77-719

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No.: 03-0320

The City of: Grimes

County Name: POLK & DALLAS

Date Budget Adopted: 3/24/2020

(Date) xxx/xxx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.
Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

515-986-3036

Telephone Number

Signature

County Auditor Date Stamp

January 1, 2019 Property Valuations

With Gas & Electric

Without Gas & Electric

Last Official Census

Regular

2a

921,308,765

2b

902,043,097

11,423

DEBT SERVICE

3a

1,041,846,752

3b

1,022,581,084

Ag Land

4a

3,859,258

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	(A) Request with Utility Replacement	(B) Property Taxes Levied	(C) Rate
384.1	8.10000	Regular General levy	5 7,462,601	7,306,549	43 8.10000
(384)		Non-Voted Other Permissible Levies			
12(8)	0.67500	Contract for use of Bridge	6	0	44 0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	0	45 0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8	0	46 0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9	0	47 0
12(13)	0.06750	Planning a Sanitary Disposal Project	10	0	48 0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11	0	49 0
12(15)	0.06750	Levee Impr. fund in special charter city	13	0	51 0
12(17)	Amt Nec	Liability, property & self insurance costs	14 187,684	183,755	52 0.20371
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462	0	465 0
(384)		Voted Other Permissible Levies			
12(1)	0.13500	Instrumental/Vocal Music Groups	15	0	53 0
12(2)	0.81000	Memorial Building	16	0	54 0
12(3)	0.13500	Symphony Orchestra	17	0	55 0
12(4)	0.27000	Cultural & Scientific Facilities	18	0	56 0
12(5)	As Voted	County Bridge	19	0	57 0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20	0	58 0
12(9)	0.03375	Aid to a Transit Company	21	0	59 0
12(16)	0.20500	Maintain Institution received by gift/devise	22	0	60 0
12(18)	1.00000	City Emergency Medical District	463	0	466 0
12(20)	0.27000	Support Public Library	23	0	61 0
28E.22	1.50000	Unified Law Enforcement	24	0	62 0
		Total General Fund Regular Levies (5 thru 24)	25 7,650,285	7,490,304	
384.1	3.00375	Ag Land	26 11,592	11,592	63 3.00375
		Total General Fund Tax Levies (25 + 26)	27 7,661,877	7,501,896	Do Not Add
		Special Revenue Levies			
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	64 0
384.6	Amt Nec	Police & Fire Retirement	29	0	0
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	0	0
Rules	Amt Nec	Other Employee Benefits	31 1,008,677	987,584	1.09483
		Total Employee Benefit Levies (29,30,31)	32 1,008,677	987,584	65 1.09483
		Sub Total Special Revenue Levies (28+32)	33 1,008,677	987,584	
		Valuation			
386	As Req	With Gas & Elec	Without Gas & Elec		
	SSMID 1 (A)	(B)	34	0	66 0
	SSMID 2 (A)	(B)	35	0	67 0
	SSMID 3 (A)	(B)	36	0	68 0
	SSMID 4 (A)	(B)	37	0	69 0
	SSMID 5 (A)	(B)	555	0	565 0
	SSMID 6 (A)	(B)	556	0	566 0
	SSMID 7 (A)	(B)	1177	0	### 0
	SSMID 8 (A)	(B)	1185	0	### 0
		Total Special Revenue Levies	39 1,008,677	987,584	
384.4	Amt Nec	Debt Service Levy 76.10(6)	40 2,411,150	2,366,559	70 2.31430
384.7	0.67500	Capital Projects (Capital Improv. Reserve)	41	0	71 0
		Total Property Taxes (27+39+40+41)	42 11,081,704	10,856,039	72 11.71284

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
- 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- 3) Adopted property taxes do not exceed published or posted amounts.
- 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- 5) Number of the resolution adopting the budget has been included at the top of this form.
- 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

CITY NAME Grimes	NOTICE OF PUBLIC HEARING -PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2020 - June 30, 2021	CITY CODE 77-719
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The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/10/2020	Meeting Time: 5:30 PM	Meeting Location: City Hall, 101 NE Harvey St
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At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After adoption of the proposed tax levy, the Council will publish notice and hold a hearing on the proposed city budget.

City Web Site (if available): www.grimesiowa.gov		City Telephone Number: 515-986-3036		
Iowa Department of Management	Current Year Certified Property Tax 2019/2020	Budget Year Effective Property Tax 2020/2021**	Budget Year Proposed Maximum Property Tax 2020/2021	Annual % CHG
Regular Taxable Valuation	1 837,105,576	921,308,765	921,308,765	
Tax Levies:				
Regular General	2 \$6,780,555	\$6,780,555	\$7,462,601	
Contract for Use of Bridge	3 \$0	\$0		
Opr & Maint Publicly Owned Transit	4 \$0	\$0		
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	5 \$0	\$0		
Opr & Maint of City-Owned Civic Center	6 \$0	\$0		
Planning a Sanitary Disposal Project	7 \$0	\$0		
Liability, Property & Self-Insurance Costs	8 \$223,200	\$223,200	\$187,684	
Support of Local Emer. Mgmt. Commission	9 \$0	\$0		
Emergency	10 \$226,019	\$226,019		
Police & Fire Retirement	11 \$0	\$0		
FICA & IPERS	12 \$645,305	\$645,305		
Other Employee Benefits	13 \$1,041,735	\$1,041,735	\$1,008,677	
*Total 384.15A Maximum Tax Levy	14 \$8,916,814	\$8,916,814	\$8,658,962	-2.89%
Calculated 384.15A MaximumTax Rate	15 \$10.65196	\$9.67842	\$9.39854	

Explanation of significant increases in the budget:

If applicable, the above notice also available online at:
www.grimesiowa.gov Facebook.com/cityofgrimes

*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy

**Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

CHECK CITY VALUATIONS
Taxable Valuations By Class By Levy Authority
100% Valuations By Class By Levy Authority

Commercial & Industrial Replacement Claim Estimation

This sheet has been designed to allow each city to estimate the amount of property tax reimbursement that will be received from the State for each fund.

The City of Grimes

		(A) Commercial - Non-TIF	(B) Commerical - TIF	(C) Industrial - Non-TIF	(D) Industrial - TIF
1	Taxable	270,186,626	37,046,383	45,919,074	5,272,566
2	100% Assessed	304,323,627	37,046,383	51,607,034	5,272,566

REPLACEMENT \$		FILLS TO:
3	General Fund	\$297,625 REVENUES, LINE 18, COL (C)
4	Special Fund	\$39,242 REVENUES, LINE 18, COL (D)
5	Debt Fund	\$82,950 REVENUES, LINE 18, COL (F)
6	Capital Reserve Fund	\$0 REVENUES, LINE 18, COL (G)

REPLACEMENT PAYMENT PERCENTAGE

Beginning in FY 2017-2018, the amount of commercial & industrial replacement payments paid by the State of Iowa to local governments becomes limited by the total amount of payments made in FY 2016-2017. This limitation of total dollars available for repayment of commercial & industrial replacement claims may cause all payments to local governments to be pro-rated. The amount of proration necessary for the budget year will not be known until August, but the dropdown below will allow the estimated commercial & industrial replacement payments to be reduced by a selected proration percentage.

To reduce that estimated amount of commercial & industrial replacement payment budgeted for the coming fiscal year, complete an esitmaton of the replacement payment above. Once complete, select a proration percentage from the list below. The proration percentage will limit the amount of estimated replacement payment budgeted. This will hopefully prevent an over estimation in the budget year revenues.

95%
 94%
 93%
 92%
 91%
 90%
 89%

* Please input the amount of revenue being received from any grants or reimbursements from the State of Iowa, excluding the replacement amounts on lines 3 through 6 above. Separate the revenues by fund receiving the money.

		(A) General	(B) Special Revenue	(C) TIF Sp. Revenue	(D) Debt Service	(E) Capital Projects	(F) Proprietary
Other State Grants & Reimbursements	18	\$2,500	\$12,000				

Commercial & Industrial Replacement Claim Estimation

For SSMIDs

The City of Grimes

SSMID 1		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

REPLACEMENT \$		
1	Special Fund	\$0

SSMID 2		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 3		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 4		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 5		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 6		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 7		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

SSMID 8		(A) Commercial - Reg	(B) Industrial - Reg	Replacement \$
1	Taxable			
2	Assessed			\$0

Fund Balance Worksheet for City of

Grimes

(1) *Annual Report FY 2019			General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1		5,229,116	2,957,913	1,138,084	3,679,922	6,917,807	0	19,922,842	8,505,032	28,427,874
Actual Revenues Except Beg Bal (pg 5, line 132) *	2		10,199,347	3,369,759	2,287,296	4,208,414	12,934,155	0	32,998,971	7,994,679	40,993,650
Actual Expenditures Except End Bal (pg 9, line 136) *	3		8,160,992	3,638,224	1,524,722	6,730,712	9,079,366	0	29,134,016	6,861,177	35,995,193
Ending Fund Balance June 30 (pg 9, line 147) *	4		7,267,471	2,689,448	1,900,658	1,157,624	10,772,596	0	23,787,797	9,638,534	33,426,331
(2) ** Re-Estimated FY 2020			General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5		7,267,471	2,689,448	1,900,658	1,157,624	10,772,596	0	23,787,797	9,638,534	33,426,331
Re-Est Revenues	6		9,619,035	3,515,869	2,158,592	3,744,249	24,651,000	0	43,688,745	8,613,492	52,302,237
Re-Est Expenditures	7		9,181,935	3,374,929	3,284,384	3,590,844	31,061,000	0	50,493,092	8,042,267	58,535,359
Ending Fund Balance	8		7,704,571	2,830,388	774,866	1,311,029	4,362,596	0	16,983,450	10,209,759	27,193,209
(3) ** Budget FY 2021			General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9		7,704,571	2,830,388	774,866	1,311,029	4,362,596	0	16,983,450	10,209,759	27,193,209
Revenues	10		11,138,606	5,208,104	3,904,556	4,322,976	41,914,500	0	66,488,742	11,323,534	77,812,276
Expenditures	11		11,138,606	4,298,829	3,942,936	4,853,604	41,991,000	0	66,224,975	10,715,277	76,940,252
Ending Fund Balance	12		7,704,571	3,739,663	736,486	780,401	4,286,096	0	17,247,217	10,818,016	28,065,233

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30,

2019

** The remaining two sections are filled in by the software once ALL worksheets are completed.

CITY OF Grimes

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 5 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer.

Input the amount of General Fund Levy request to be used

	Request with Utility Replacement (A)	Property Taxes Levied (B)
1 Portion of General Fund Levy Used for Emerg. Mgmt. Comm.	<input type="text"/>	<u>0</u>
2 <u>Support of a Local Emerg.Mgmt.Comm.</u>	0	0
3 TOTAL FOR FISCAL YEAR 2021	0	0

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 1

RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL	TIF	DEBT	CAPITAL	PERMANENT	PROPRIETARY	RE-ESTIMATED	ACTUAL
(A)	(B)	(C)	REVENUE	SPECIAL	SERVICE	PROJECTS	(H)	(I)	2020	2019
			(D)	REVENUES	(F)	(G)			(J)	(K)
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,381,871	1,100						1,382,971	1,333,033
Jail	2								0	0
Emergency Management	3								0	0
Flood Control	4								0	0
Fire Department	5	743,555	281,196						1,024,751	1,705,301
Ambulance	6	772,555	281,196						1,053,751	194,243
Building Inspections	7	1,510,009	185,400						1,695,409	1,353,163
Miscellaneous Protective Services	8								0	0
Animal Control	9	20,000							20,000	19,902
Other Public Safety	10								0	1
TOTAL (lines 1 - 10)	11	4,427,990	748,892				0		5,176,882	4,605,643
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12	973,061	1,619,602						2,592,663	2,026,732
Parking - Meter and Off-Street	13								0	0
Street Lighting	14	183,720	10,687						194,407	167,090
Traffic Control and Safety	15		15,000						15,000	7,205
Snow Removal	16	5,000	104,000						109,000	26,525
Highway Engineering	17								0	0
Street Cleaning	18								0	0
Airport (if not Enterprise)	19								0	0
Garbage (if not Enterprise)	20								0	0
Other Public Works	21								0	0
TOTAL (lines 12 - 21)	22	1,161,781	1,749,289				0		2,911,070	2,227,552
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	0
City Hospital	24								0	0
Payments to Private Hospitals	25								0	0
Health Regulation and Inspection	26								0	0
Water, Air, and Mosquito Control	27	50,000							50,000	27,100
Community Mental Health	28								0	0
Other Health and Social Services	29								0	0
TOTAL (lines 23 - 29)	30	50,000	0				0		50,000	27,100
CULTURE & RECREATION										
Library Services	31	529,373	161,433						690,806	670,469
Museum, Band and Theater	32								0	0
Parks	33	800,016	155,100						955,116	757,003
Recreation	34	270,000	78,300						348,300	63,306
Cemetery	35	34,500	1,500						36,000	26,449
Community Center, Zoo, & Marina	36	139,515	3,440						142,955	137,544
Other Culture and Recreation	37								0	-1
TOTAL (lines 31 - 37)	38	1,773,404	399,773				0		2,173,177	1,654,770

RE-ESTIMATED EXPENDITURES SCHEDULE PAGE 2

RE-ESTIMATED

Fiscal Year Ending

2020

Fiscal Years

GOVERNMENT ACTIVITIES CONT.

(A)

(B)

GENERAL
(C)SPECIAL
REVENUES
(D)TIF
SPECIAL
REVENUES
(E)DEBT
SERVICE
(F)CAPITAL
PROJECTS
(G)PERMANENT
(H)PROPRIETARY
(I)RE-ESTIMATED
2020
(J)ACTUAL
2019
(K)

COMMUNITY & ECONOMIC DEVELOPMENT

Community Beautification	39								0	0
Economic Development	40	160,500	46,000	1,729,492					1,935,992	631,946
Housing and Urban Renewal	41								0	0
Planning & Zoning	42								0	0
Other Com & Econ Development	43								0	-359,721
TIF Rebates	44								0	359,722
TOTAL (lines 39 - 44)	45	160,500	46,000	1,729,492			0		1,935,992	631,947

GENERAL GOVERNMENT

Mayor, Council, & City Manager	46	226,460	52,900						279,360	329,729
Clerk, Treasurer, & Finance Adm.	47	340,800	142,500						483,300	387,164
Elections	48	28,500							28,500	20,850
Legal Services & City Attorney	49	244,500							244,500	239,792
City Hall & General Buildings	50	311,500	600						312,100	205,050
Tort Liability	51	27,500							27,500	21,641
Other General Government	52	180,000							180,000	15,000
TOTAL (lines 46 - 52)	53	1,359,260	196,000	0			0		1,555,260	1,219,226

DEBT SERVICE

Gov Capital Projects	55				3,590,844				3,590,844	6,730,712
TIF Capital Projects	56					31,061,000			31,061,000	9,079,366
TOTAL CAPITAL PROJECTS	57	0	0	0		31,061,000	0		31,061,000	9,079,366

TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	58	8,932,935	3,139,954	1,729,492	3,590,844	31,061,000	0		48,454,225	26,176,316
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BUSINESS TYPE ACTIVITIES

Proprietary: Enterprise & Budgeted ISF

Water Utility	59							3,291,151	3,291,151	2,482,557
Sewer Utility	60							1,764,744	1,764,744	1,640,844
Electric Utility	61							0	0	0
Gas Utility	62							0	0	0
Airport	63							0	0	0
Landfill/Garbage	64							629,150	629,150	580,454
Transit	65							0	0	0
Cable TV, Internet & Telephone	66							0	0	0
Housing Authority	67							0	0	0
Storm Water Utility	68							538,350	538,350	261,122
Other Business Type (city hosp., ISF, parking, etc.)	69							0	0	0
Enterprise DEBT SERVICE	70							0	0	0
Enterprise CAPITAL PROJECTS	71							0	0	0
Enterprise TIF CAPITAL PROJECTS	72							0	0	0
TOTAL BUSINESS TYPE EXPENDITURES (lines 56 - 68)	73							6,223,395	6,223,395	4,964,977

TOTAL ALL EXPENDITURES (lines 58+74)	74	8,932,935	3,139,954	1,729,492	3,590,844	31,061,000	0	6,223,395	54,677,620	31,141,293
Regular Transfers Out	75	249,000	234,975		0	0		1,818,872	2,302,847	3,688,901
Internal TIF Loan Transfers Out	76			1,554,892					1,554,892	1,165,000
Total ALL Transfers Out	77	249,000	234,975		0	0	0	1,818,872	3,857,739	4,853,901
Total Expenditures and Other Fin Uses (lines 73+74)	78	9,181,935	3,374,929	3,284,384	3,590,844	31,061,000	0	8,042,267	58,535,359	35,995,194

Ending Fund Balance June 30	79	7,704,571	2,830,388	774,866	1,311,029	4,362,596	0	10,209,759	27,193,209	33,426,331
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THE USE OF THE CONTINUING APPROPRIATION IS VOLUNTARY. SUCH EXPENDITURES DO NOT REQUIRE AN AMENDMENT. HOWEVER THE ORIGINAL AMOUNT OF THE CAPITAL PROJECT MUST HAVE APPEARED ON A PREVIOUS YEAR'S BUDGET TO OBTAIN THE SPENDING AUTHORITY. THE CONTINUING APPROPRIATION CAN NOT BE FOR A YEAR PRIOR TO THE ACTUAL YEAR. CONTINUING APPROPRIATIONS END WITH THE ACTUAL YEAR. SEE INSTRUCTIONS.

RE-ESTIMATED REVENUES DETAIL
RE-ESTIMATED Fiscal Year Ending 2020

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	RE-ESTIMATED 2020 (J)	ACTUAL 2019 (K)
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	6,849,563	1,867,905		1,903,207				10,620,675	9,441,950
Less: Uncollected Property Taxes - Levy Year	2								0	0
Net Current Property Taxes (line 1 minus line 2)	3	6,849,563	1,867,905		1,903,207	0			10,620,675	9,441,950
Delinquent Property Taxes	4								0	0
TIF Revenues	5			2,158,592					2,158,592	2,287,296
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	165,322	45,154		42,698				253,174	236,520
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0
Parimutuel wager tax	8								0	0
Gaming wager tax	9								0	0
Mobile Home Taxes	10	0							0	0
Hotel/Motel Taxes	11	60,000	72,000						132,000	69,637
Other Local Option Taxes	12		1,000			0			1,000	1,529
Subtotal - Other City Taxes (lines 6 thru 12)	13	225,322	118,154		42,698	0			386,174	307,686
Licenses & Permits	14	748,900						4,000	752,900	931,664
Use of Money & Property	15	87,100	3,133		100	0		8,020	98,353	400,169
Intergovernmental:										
Federal Grants & Reimbursements	16					1,800,000		0	1,800,000	531,415
Road Use Taxes	17		1,385,000						1,385,000	1,475,688
Other State Grants & Reimbursements	18	277,509	86,975		143,352	3,381,000		0	3,888,836	355,560
Local Grants & Reimbursements	19	146,066							146,066	180,633
Subtotal - Intergovernmental (lines 16 thru 19)	20	423,575	1,471,975	0	143,352	5,181,000		0	7,219,902	2,543,296
Charges for Fees & Service:										
Water Utility	21							3,900,500	3,900,500	3,322,153
Sewer Utility	22							2,108,600	2,108,600	2,066,685
Electric Utility	23								0	0
Gas Utility	24								0	0
Parking	25								0	0
Airport	26								0	0
Landfill/Garbage	27							413,000	413,000	427,412
Hospital	28								0	0
Transit	29								0	0
Cable TV, Internet & Telephone	30								0	0
Housing Authority	31								0	0
Storm Water Utility	32							514,500	514,500	641,147
Other Fees & Charges for Service	33	570,000	0						570,000	679,797
Subtotal - Charges for Service (lines 21 thru 33)	34	570,000	0		0	0		6,936,600	7,506,600	7,137,194
Special Assessments	35				100,000	0			100,000	1,123,453
Miscellaneous	36	476,600	39,702			3,260,000		12,000	3,788,302	757,163
Other Financing Sources:										
Regular Operating Transfers In	37	234,975	15,000		0	400,000		1,652,872	2,302,847	3,688,901
Internal TIF Loan Transfers In	38			0	1,554,892	0			1,554,892	1,165,000
Subtotal ALL Operating Transfers In	39	234,975	15,000	0	1,554,892	400,000	0	1,652,872	3,857,739	4,853,901
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					15,810,000			15,810,000	11,153,182
Proceeds of Capital Asset Sales	41	3,000							3,000	56,697
Subtotal-Other Financing Sources (lines 36 thru 38)	42	237,975	15,000	0	1,554,892	16,210,000	0	1,652,872	19,670,739	16,063,780
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	9,619,035	3,515,869	2,158,592	3,744,249	24,651,000	0	8,613,492	52,302,237	40,993,651
Beginning Fund Balance July 1	44	7,267,471	2,689,448	1,900,658	1,157,624	10,772,596	0	9,638,534	33,426,331	28,427,874
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	16,886,506	6,205,317	4,059,250	4,901,873	35,423,596	0	18,252,026	85,728,568	69,421,525

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2021

Fiscal Years

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	1,441,050	0						1,441,050	1,382,971	1,333,033
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	520,066	207,587						727,653	1,024,751	1,705,301
Ambulance	6	1,201,099	330,558						1,531,657	1,053,751	194,243
Building Inspections	7	1,529,105	268,826						1,797,931	1,695,409	1,353,163
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	21,000							21,000	20,000	19,902
Other Public Safety	10								0	0	1
TOTAL (lines 1 - 10)	11	4,712,320	806,971				0		5,519,291	5,176,882	4,605,643
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	940,924	1,537,580						2,478,504	2,592,663	2,026,732
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	192,900	5,687						198,587	194,407	167,090
Traffic Control and Safety	15		15,000						15,000	15,000	7,205
Snow Removal	16	0	240,860						240,860	109,000	26,525
Highway Engineering	17								0	0	0
Street Cleaning	18								0	0	0
Airport (if not Enterprise)	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21								0	0	0
TOTAL (lines 12 - 21)	22	1,133,824	1,799,127				0		2,932,951	2,911,070	2,227,552
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27	25,000							25,000	50,000	27,100
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL (lines 23 - 29)	30	25,000	0				0		25,000	50,000	27,100
CULTURE & RECREATION											
Library Services	31	628,832	192,519						821,351	690,806	670,469
Museum, Band and Theater	32								0	0	0
Parks	33	895,690	167,600						1,063,290	955,116	757,003
Recreation	34	278,850	72,500						351,350	348,300	63,306
Cemetery	35	38,000	1,500						39,500	36,000	26,449
Community Center, Zoo, & Marina	36	150,670	3,600						154,270	142,955	137,544
Other Culture and Recreation	37								0	0	-1
TOTAL (lines 31 - 37)	38	1,992,042	437,719				0		2,429,761	2,173,177	1,654,770

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2021

Fiscal Years

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2021	RE-ESTIMATED 2020	ACTUAL 2019	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
COMMUNITY & ECONOMIC DEVELOPMENT												
Community Beautification	39								0	0	0	
Economic Development	40	166,650	48,000	2,149,110					2,363,760	1,935,992	631,946	
Housing and Urban Renewal	41								0	0	0	
Planning & Zoning	42								0	0	0	
Other Com & Econ Development	43								0	0	-359,721	
TIF Rebates	44								0	0	359,722	
TOTAL (lines 39 - 44)	45	166,650	48,000	2,149,110			0		2,363,760	1,935,992	631,947	
GENERAL GOVERNMENT												
Mayor, Council, & City Manager	46	277,125	60,700						337,825	279,360	329,729	
Clerk, Treasurer, & Finance Adm.	47	439,500	158,612						598,112	483,300	387,164	
Elections	48	30,000							30,000	28,500	20,850	
Legal Services & City Attorney	49	178,000							178,000	244,500	239,792	
City Hall & General Buildings	50	369,600	3,700						373,300	312,100	205,050	
Tort Liability	51	20,000							20,000	27,500	21,641	
Other General Government	52	167,731							167,731	180,000	15,000	
TOTAL (lines 46 - 52)	53	1,481,956	223,012	0			0		1,704,968	1,555,260	1,219,226	
DEBT SERVICE					4,853,604				4,853,604	3,590,844	6,730,712	
Gov Capital Projects	55					41,991,000			41,991,000	31,061,000	9,079,366	
TIF Capital Projects	56								0	0	0	
TOTAL CAPITAL PROJECTS	57	0	0	0		41,991,000	0		41,991,000	31,061,000	9,079,366	
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)		58	9,511,792	3,314,829	2,149,110	4,853,604	41,991,000	0	61,820,335	48,454,225	26,176,316	
BUSINESS TYPE ACTIVITIES												
Proprietary: Enterprise & Budgeted ISF												
Water Utility	59								3,876,497	3,876,497	3,291,151	2,482,557
Sewer Utility	60								2,891,133	2,891,133	1,764,744	1,640,844
Electric Utility	61									0	0	0
Gas Utility	62									0	0	0
Airport	63									0	0	0
Landfill/Garbage	64								691,415	691,415	629,150	580,454
Transit	65									0	0	0
Cable TV, Internet & Telephone	66									0	0	0
Housing Authority	67									0	0	0
Storm Water Utility	68								497,965	497,965	538,350	261,122
Other Business Type (city hosp., ISF, parking, etc.)	69									0	0	0
Enterprise DEBT SERVICE	70									0	0	0
Enterprise CAPITAL PROJECTS	71									0	0	0
Enterprise TIF CAPITAL PROJECTS	72									0	0	0
TOTAL Business Type Expenditures (lines 59 - 73)	73								7,957,010	7,957,010	6,223,395	4,964,977
TOTAL ALL EXPENDITURES (lines 58+74)	74	9,511,792	3,314,829	2,149,110	4,853,604	41,991,000	0	7,957,010	69,777,345	54,677,620	31,141,293	
Regular Transfers Out	75	1,626,814	984,000		0	0		2,758,267	5,369,081	2,302,847	3,688,901	
Internal TIF Loan / Repayment Transfers Out	76			1,793,826					1,793,826	1,554,892	1,165,000	
Total ALL Transfers Out	77	1,626,814	984,000	1,793,826	0	0	0	2,758,267	7,162,907	3,857,739	4,853,901	
Total Expenditures & Fund Transfers Out (lines 75+78)	78	11,138,606	4,298,829	3,942,936	4,853,604	41,991,000	0	10,715,277	76,940,252	58,535,359	35,995,194	
Ending Fund Balance June 30	79	7,704,571	3,739,663	736,486	780,401	4,286,096	0	10,818,016	28,065,233	27,193,209	33,426,331	

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

CITY OF

Grimes

Department of Management

The last two columns will fill in once
the Re-Est forms are completed

the Re-Est forms are completed

REVENUES DETAIL														
Fiscal Year Ending 2021														
Fiscal Years														
(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)			
REVENUES & OTHER FINANCING SOURCES														
Taxes Levied on Property	1	7,501,896	987,584		2,366,559	0			10,856,039	10,620,675	9,441,950			
Less: Uncollected Property Taxes - Levy Year	2								0	0	0			
Net Current Property Taxes (line 1 minus line 2)	3	7,501,896	987,584		2,366,559	0			10,856,039	10,620,675	9,441,950			
Delinquent Property Taxes	4								0	0	0			
TIF Revenues	5			3,904,556					3,904,556	2,158,592	2,287,296			
Other City Taxes:														
Utility Tax Replacement Excise Taxes	6	159,981	21,093		44,591	0			225,665	253,174	236,520			
Utility franchise tax (Iowa Code Chapter 364.2)	7								0	0	0			
Parimutuel wager tax	8								0	0	0			
Gaming wager tax	9								0	0	0			
Mobile Home Taxes	10	0							0	0	0			
Hotel/Motel Taxes	11	0	80,000						80,000	132,000	69,637			
Other Local Option Taxes	12		1,808,000			0			1,808,000	1,000	1,529			
Subtotal - Other City Taxes (lines 6 thru 12)	13	159,981	1,909,093		44,591	0		2,113,665	386,174	307,686				
Licenses & Permits	14	568,750						3,500	572,250	752,900	931,664			
Use of Money & Property	15	222,200	2,780		50	0		20,520	245,550	98,353	400,169			
Intergovernmental:														
Federal Grants & Reimbursements	16					0			0	1,800,000	531,415			
Road Use Taxes	17		1,450,720							1,450,720	1,385,000	1,475,688		
Other State Grants & Reimbursements	18	300,125	51,242		0	82,950			0	0	434,317	3,888,836	355,560	
Local Grants & Reimbursements	19	139,622									139,622	146,066	180,633	
Subtotal - Intergovernmental (lines 16 thru 19)	20	439,747	1,501,962	0	82,950	0		0	2,024,659	7,219,902	2,543,296			
Charges for Fees & Service:														
Water Utility	21									4,266,874	4,266,874	3,900,500	3,322,153	
Sewer Utility	22									2,957,500	2,957,500	2,108,600	2,066,685	
Electric Utility	23										0	0	0	
Gas Utility	24										0	0	0	
Parking	25										0	0	0	
Airport	26										0	0	0	
Landfill/Garbage	27										0	0	0	
Hospital	28										488,300	488,300	413,000	427,412
Transit	29											0	0	0
Cable TV, Internet & Telephone	30											0	0	0
Housing Authority	31											0	0	0
Storm Water Utility	32											0	0	0
Other Fees & Charges for Service	33	507,700	0								670,500	670,500	514,500	641,147
Subtotal - Charges for Service (lines 21 thru 33)	34	507,700	0			0			0	0	8,383,174	8,890,874	7,506,600	7,137,194
Special Assessments	35					35,000			0			35,000	100,000	1,123,453
Miscellaneous	36	246,700	10,056			1,900,000		15,020	2,171,776	3,788,302	757,163			
Other Financing Sources:														
Regular Operating Transfers In	37	1,491,132	796,629			180,000			2,901,320	5,369,081	2,302,847	3,688,901		
Internal TIF Loan Transfers In	38					1,793,826				1,793,826	1,554,892	1,165,000		
Subtotal ALL Operating Transfers In	39	1,491,132	796,629		0	1,793,826			180,000	0	2,901,320	7,162,907	3,857,739	4,853,901
Proceeds of Debt (Excluding TIF Internal Borrowing)	40								39,834,500			39,834,500	15,810,000	11,153,182
Proceeds of Capital Asset Sales	41	500							500	3,000	56,697			
Subtotal-Other Financing Sources (lines 38 thru 40)	42	1,491,632	796,629	0	1,793,826	40,014,500	0	2,901,320	46,997,907	19,670,739	16,063,780			
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)														
	43	11,138,606	5,208,104	3,904,556	4,322,976	41,914,500	0	11,323,534	77,812,276	52,302,237	40,993,651			
Beginning Fund Balance July 1	44	7,704,571	2,830,388	774,866	1,311,029	4,362,596	0	10,209,759	27,193,209	33,426,331	28,427,874			
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)														
	45	18,843,177	8,038,492	4,679,422	5,634,005	46,277,096	0	21,533,293	105,005,485	85,728,568	69,421,525			

CITY OF

Grimes

Department of Management

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2021

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	7,501,896	987,584		2,366,559	0			10,856,039	10,620,675	9,441,950
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	7,501,896	987,584		2,366,559	0			10,856,039	10,620,675	9,441,950
Delinquent Property Taxes	4	0	0		0	0			0	0	0
TIF Revenues	5			3,904,556					3,904,556	2,158,592	2,287,296
Other City Taxes	6	159,981	1,909,093		44,591	0			2,113,665	386,174	307,686
Licenses & Permits	7	568,750	0					3,500	572,250	752,900	931,664
Use of Money and Property	8	222,200	2,780	0	50	0	0	20,520	245,550	98,353	400,169
Intergovernmental	9	439,747	1,501,962	0	82,950	0		0	2,024,659	7,219,902	2,543,296
Charges for Fees & Service	10	507,700	0		0	0	0	8,383,174	8,890,874	7,506,600	7,137,194
Special Assessments	11	0	0		35,000	0		0	35,000	100,000	1,123,453
Miscellaneous	12	246,700	10,056		0	1,900,000	0	15,020	2,171,776	3,788,302	757,163
Sub-Total Revenues	13	9,646,974	4,411,475	3,904,556	2,529,150	1,900,000	0	8,422,214	30,814,369	32,631,498	24,929,871
Other Financing Sources:											
Total Transfers In	14	1,491,132	796,629	0	1,793,826	180,000	0	2,901,320	7,162,907	3,857,739	4,853,901
Proceeds of Debt	15	0	0	0	0	39,834,500		0	39,834,500	15,810,000	11,153,182
Proceeds of Capital Asset Sales	16	500	0	0	0	0	0	0	500	3,000	56,697
Total Revenues and Other Sources	17	11,138,606	5,208,104	3,904,556	4,322,976	41,914,500	0	11,323,534	77,812,276	52,302,237	40,993,651
Expenditures & Other Financing Uses											
Public Safety	18	4,712,320	806,971	0			0		5,519,291	5,176,882	4,605,643
Public Works	19	1,133,824	1,799,127	0			0		2,932,951	2,911,070	2,227,552
Health and Social Services	20	25,000	0	0			0		25,000	50,000	27,100
Culture and Recreation	21	1,992,042	437,719	0			0		2,429,761	2,173,177	1,654,770
Community and Economic Development	22	166,650	48,000	2,149,110			0		2,363,760	1,935,992	631,947
General Government	23	1,481,956	223,012	0			0		1,704,968	1,555,260	1,219,226
Debt Service	24	0	0	0	4,853,604		0		4,853,604	3,590,844	6,730,712
Capital Projects	25	0	0	0		41,991,000	0		41,991,000	31,061,000	9,079,366
Total Government Activities Expenditures	26	9,511,792	3,314,829	2,149,110	4,853,604	41,991,000	0		61,820,335	48,454,225	26,176,316
Business Type Proprietary: Enterprise & ISF	27							7,957,010	7,957,010	6,223,395	4,964,977
Total Gov & Bus Type Expenditures	28	9,511,792	3,314,829	2,149,110	4,853,604	41,991,000	0	7,957,010	69,777,345	54,677,620	31,141,293
Total Transfers Out	29	1,626,814	984,000	1,793,826	0	0	0	2,758,267	7,162,907	3,857,739	4,853,901
Total ALL Expenditures/Fund Transfers Out	30	11,138,606	4,298,829	3,942,936	4,853,604	41,991,000	0	10,715,277	76,940,252	58,535,359	35,995,194
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	31 32	0	909,275	-38,380	-530,628	-76,500	0	608,257	872,024	-6,233,122	4,998,457
Beginning Fund Balance July 1	33	7,704,571	2,830,388	774,866	1,311,029	4,362,596	0	10,209,759	27,193,209	33,426,331	28,427,874
Ending Fund Balance June 30	34	7,704,571	3,739,663	736,486	780,401	4,286,096	0	10,818,016	28,065,233	27,193,209	33,426,331

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: Grimes

Fiscal Year
2021

				GO - TOTAL	3,815,000	1,034,404	4,849,404	4,200	0	2,442,454	2,411,150
				NON-GO TOTAL	1,477,000	473,004	1,950,004	57,490	0	2,007,494	0
				GRAND TOTAL	5,292,000	1,507,408	6,799,408	61,690	0	4,449,948	2,411,150
Debt Name		Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY 2021	Interest Due FY 2021	Total Obligation Due FY 2021	Bond Reg./ Paying Agent Fees Due FY 2021	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
(A)		(B)	(C)	(D)	(E)	(F)	=(G)	+(H)	-(I)	-(J)	=(K)
(1)	2012 Bond Issue	6,000,000	GO	11-0212	305,000	87,935	392,935	600		196,768	196,767
(2)	2015 Bond Issue	8,500,000	GO	06-0315	370,000	206,175	576,175	600		288,387	288,388
(3)	2016 Bond Issue	5,545,000	GO	05-0416	640,000	86,782	726,782	600		363,691	363,691
(4)	2017 GO refunding (2009)	5,410,000	GO	04-0217	775,000	82,813	857,813	600		429,207	429,206
(5)	2018A GO Bond Issue	9,855,000	GO	06-0518	250,000	293,032	543,032	600		271,816	271,816
(6)	SRF Drinking Water Loan DW019802R	5,359,000	NON - GO	02-0211	365,000	6,388	371,388	182		371,570	0
(7)	SRF Drinking Water Loan DW010001R	617,000	NON - GO	12-0100	43,000	753	43,753	21		43,774	0
(8)	SRF Drinking Water Laon FS77-16-DWSRF-003	577,000	NON - GO	09-0216	25,000	8,138	33,138	1,162		34,300	0
(9)	SRF Drinking Water Loan D0276R 2013	2,147,019	NON - GO	05-0313	99,000	25,568	124,568	3,652		128,220	0
(10)	SRF Jordan Well 2019 Loan	4,200,000	NON - GO	02-0419	180,000	70,420	250,420	10,060		260,480	0
(11)	SRF Clean Water Loan CW9207R	5,372,000	NON - GO	02-0311	389,000	7,780	396,780			396,780	0
(12)	SRF Clean Water Loan C0777RT	3,435,000	NON - GO	09-0116	153,000	57,060	210,060			210,060	0
(13)	2019A GO Bond Issue	4,645,000	GO	06-0319	380,000	110,920	490,920	600		245,760	245,760
(14)	2020A GO Bond Issue (Pre-levy)	8,810,000	GO	03-0420	1,095,000	166,747	1,261,747	600		646,825	615,522
(15)	SRF FS-77-18-DWSRF-016 (2) Tower	3,800,000	NON - GO	03-0919	156,000	61,848	217,848	8,835		226,683	0
(16)	SRF FS-77-18-DWSRF-016 (3) Water Main	1,559,000	NON - GO	05-0919	67,000	26,127	93,127	3,732		96,859	0
(17)	SRF FS-77-18-DWSRF-016 (4) Water Plant	21,990,000	NON - GO	12-0319		208,922	208,922	29,846		238,768	0
(18)			NO SELECTION				0				0
(19)			NO SELECTION				0				0
(20)			NO SELECTION				0				0
(21)			NO SELECTION				0				0
(22)			NO SELECTION				0				0
(23)			NO SELECTION				0				0
(24)			NO SELECTION				0				0
(25)			NO SELECTION				0				0
(26)			NO SELECTION				0				0
(27)			NO SELECTION				0				0
(28)			NO SELECTION				0				0
(29)			NO SELECTION				0				0
(30)			NO SELECTION				0				0
				TOTALS	5,292,000	1,507,408	6,799,408	61,690	0	4,449,948	2,411,150

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

City of Grimes, Iowa

The City Council will conduct a public hearing on the proposed Budget at City Hall, 101 NE Harvey St

on 3/24/2020 at 5:30 PM
(Date) xx/xx/xx (hour)

The Budget Estimate Summary of proposed receipts and expenditures is shown below.

Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property \$ 11.71284

The estimated tax levy rate per \$1000 valuation on Agricultural land is \$ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. The city budget is subject to protest. More information on protest can be found at <https://dom.iowa.gov/local-gov-appeals>.

515-986-3036
phone number

Marcia Woodke
City Clerk/Finance Officer's NAME

		Budget FY 2021	Re-estimated FY 2020	Actual FY 2019
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	10,856,039	10,620,675	9,441,950
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	10,856,039	10,620,675	9,441,950
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	3,904,556	2,158,592	2,287,296
Other City Taxes	6	2,113,665	386,174	307,686
Licenses & Permits	7	572,250	752,900	931,664
Use of Money and Property	8	245,550	98,353	400,169
Intergovernmental	9	2,024,659	7,219,902	2,543,296
Charges for Fees & Service	10	8,890,874	7,506,600	7,137,194
Special Assessments	11	35,000	100,000	1,123,453
Miscellaneous	12	2,171,776	3,788,302	757,163
Other Financing Sources	13	39,835,000	15,813,000	11,209,879
Transfers In	14	7,162,907	3,857,739	4,853,901
Total Revenues and Other Sources	15	77,812,276	52,302,237	40,993,651
Expenditures & Other Financing Uses				
Public Safety	16	5,519,291	5,176,882	4,605,643
Public Works	17	2,932,951	2,911,070	2,227,552
Health and Social Services	18	25,000	50,000	27,100
Culture and Recreation	19	2,429,761	2,173,177	1,654,770
Community and Economic Development	20	2,363,760	1,935,992	631,947
General Government	21	1,704,968	1,555,260	1,219,226
Debt Service	22	4,853,604	3,590,844	6,730,712
Capital Projects	23	41,991,000	31,061,000	9,079,366
Total Government Activities Expenditures	24	61,820,335	48,454,225	26,176,316
Business Type / Enterprises	25	7,957,010	6,223,395	4,964,977
Total ALL Expenditures	26	69,777,345	54,677,620	31,141,293
Transfers Out	27	7,162,907	3,857,739	4,853,901
Total ALL Expenditures/Transfers Out	28	76,940,252	58,535,359	35,995,194
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	872,024	-6,233,122	4,998,457
Beginning Fund Balance July 1	30	27,193,209	33,426,331	28,427,874
Ending Fund Balance June 30	31	28,065,233	27,193,209	33,426,331